



DEPARTMENT OF REVENUE

915 SW Harrison St.
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— NOTICE —

YOU MAY BE REQUIRED TO WITHHOLD KANSAS INCOME TAX

Every employer or payor who is required to withhold upon wages pursuant to the federal Internal Revenue Code must also withhold and deduct Kansas income tax from those wages when the:

- 1) wage recipient is a resident of Kansas; or
- 2) wages are paid because of services performed in Kansas.

Kansas withholding is also required on other types of income (such as gambling winnings, vehicle fringe benefits, pensions, annuities and deferred income) if federal income taxes are withheld.

Employers and payors subject to withholding Kansas income tax from employees' wages must complete the Business Tax application with the Kansas Department of Revenue before making the first payment of wages. To obtain a Business Tax Application, contact the number above or visit our web site. Please contact the Department of Revenue for additional information regarding your responsibilities under the "Kansas Withholding and Declaration of Estimated Tax Act" (K.S.A. 79-3294 *et seq.*).

Customer Relations-Business Segment
Kansas Department of Revenue
915 SW Harrison St.
Topeka, Kansas 66625-1000

KW-110
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